

Assessment Appeals

General

[Section 16 of article XIII of the California Constitution](#) provides that the county board of supervisors, or one or more assessment appeals boards created by the county board of supervisors, shall constitute the county board of equalization for a county. [Sections 1601 through 1641.5](#) are the statutory provisions governing the conduct and procedures of assessment appeals boards and the manner of their creation. In addition, the BOE has adopted [Rules 301 through 326](#) to regulate the assessment appeals process.

[Section 1601](#) defines "county board" as a county board of supervisors meeting as a county board of equalization or an assessment appeals board. For simplicity purposes, the term "appeals board" will be used throughout this section when referring to the body charged with the equalization function for the county.

An appeals board is a quasi-judicial body. It has some of the characteristics of a court of law as it adjudicates disputes between taxpayers and the assessor, and its decisions are legally binding and enforceable. Although rules of evidence and other matters of procedure are less formal than in a court of law, due process, nevertheless, requires that an appeals board give each side a reasonable notice of hearing and an opportunity to present its case, and to question the other side's evidence and witnesses.

The function of an appeals board is to determine the full value of property or to determine other matters of property tax assessment over which the appeals board has jurisdiction. An appeals board's decision is final and may not be reheard by the appeals board, even if requested by the assessor or taxpayer. However, either party may appeal the appeals board's decision by filing action in superior court. An appeals board has no jurisdiction to: (1) grant or deny exemptions, (2) decide disputes involving tax rates, local governmental budgets, tax bills, or tax policy, and (3) take into consideration a taxpayer's ability to pay when making its determination.

In most counties, the clerk of the board of supervisors (clerk of the board) also acts as the clerk of the assessment appeals board. To file an assessment appeal, taxpayers must file a BOE-305-AH, *Application for Changed Assessment*, with the clerk of the board. The clerk of the board is responsible for reviewing the application for completeness, timeliness, and use of the proper Board-prescribed form. The clerk of the board provides copies of the accepted applications to the assessor. In addition, the clerk of the board schedules the assessment appeals hearings, determines which assessment appeals board members will be on the panel, and notifies applicants of the date and time of the hearings.

The assessor, or an appointed deputy for the assessor, must attend every assessment appeals hearing. It is the responsibility of the assessor, or the appointed deputy, to be prepared for the hearing and to be able to answer questions posed by the applicant or the appeals board members during the hearing, and to present evidence to support the assessor's opinion of value.

[Section 1604](#) and [Rule 309](#) provide that a hearing must be held and a final determination made on an application for reduction within two years of the timely filing of the application, unless the applicant or the applicant's agent and the appeals board mutually agree in writing, or on the record, to an extension of time. If a hearing is not held and a determination is not made within the two-year time period, the applicant's opinion of value stated on the application must be enrolled. For applications involving a base year value appeal, the applicant's opinion of value shall be enrolled until the appeals board makes a final determination on the application. For applications involving a decline in value or personal property assessment appeal, the applicant's opinion of value shall be enrolled for the tax year(s) covered by the application.

Scope of Review

The BOE's assessment practices survey team evaluates the assessor's practices and procedures regarding assessment appeals. As part of the process, the BOE reviews the clerk of the board's role in the assessment appeals process, as well as how the assessor and the clerk of the board work together to ensure proper processing of all assessment appeals. In addition, the BOE reviewer will attend an assessment appeals hearing, whenever possible, in order to evaluate the county's assessment appeals proceedings.

The specific areas of review may include, but are not limited to, the following:

General Elements of the County's Appeals Board

- Does the county board of supervisors sit as the local board of equalization or does the county have one or more assessment appeals boards?
- If the county uses an assessment appeals board, how many appeals boards does the county have?
- How many members are on each appeals board?
- Have the eligibility and training requirements been met by all members of the appeals board(s)?
- Does the county use hearing officers?
 - How many hearing officers does the county use?
 - What types of cases do they hear?
 - Does the county have a resolution pursuant to [section 1641.5](#), which deems the hearing officer's decision to be final?
 - Have all hearing officers met the eligibility requirements?
- Does the assessor notify the clerk of the board and the tax collector by April 1 each year as to whether value notices, as described in [section 619](#), will be provided to all assessees of real property on the local secured roll by August 1?
- What is the filing period for the county for an assessment appeal?
 - July 2 to September 15? or
 - July 2 to November 30 (if the assessor does not provide value notices to all assessees by August 1)?

- Has the county board of supervisors adopted a resolution pursuant to [section 1603\(d\)](#), which provides that an assessment appeal application may be filed within 60 days of the mailing of the notice of the assessor's response to a request for reassessment?

Functions of the Clerk of the Board

- Does the clerk of the board monitor eligibility and training requirements of all members of the appeals boards?
- Is Board-prescribed form BOE-305-AH, *Application for Changed Assessment*, made available to the public?
 - Clerk of the board's office?
 - Assessor's office?
 - County's website?
- Do taxpayers file applications for changed assessments with the clerk of the board or with the assessor?
- Who reviews and determines which of the applications received are accepted as complete and timely filed?
- Does the clerk of the board provide copies of all accepted applications to the assessor?
- Are electronically filed applications accepted?
- Does the clerk of the board maintain a tracking system of the applications to ensure that all assessment appeals are resolved before the two-year time limit, unless a waiver or extension is obtained from the applicant?
- Who schedules the assessment appeals hearings?
- Is the applicant properly notified of the scheduled hearing?
- Does the applicant submit application withdrawals with the clerk of the board or with the assessor?

Functions of the Assessor

- Does the assessor have written procedures, policies, or forms for processing assessment appeals?
- Who receives the assessment appeal applications from the clerk of the board?
- Does the assessor have a tracking system in place to monitor the progress of the assessment appeals received?
- Who prepares and presents the assessment appeals?
- Does the assessor, or an appointed deputy, attend every hearing?
- What is the assessor's procedure for concluding an assessment appeal with a stipulation?
- What is the assessor's procedure if an applicant wishes to withdraw their application for appeal?
- What does the assessor provide when a taxpayer requests data pursuant to [section 408](#)?
- What data does the assessor provide when an exchange of information is initiated by the applicant pursuant to [section 1606\(a\)](#)?

- How does the assessor resolve an assessment appeal where it is determined that the assessor failed to recognize a decline in value?
- Does the assessor work with the clerk of the board to ensure that all assessment appeals are resolved within the two-year time limit?
- Have any assessment appeals filed in the last five years gone unresolved for more than two years without a waiver or extension being obtained from the applicant?
- For no change audits, does the assessor properly notify the taxpayer of the audit results in writing and does the assessor properly notify the taxpayer of any escape assessments found during the audit?